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To the Presiding Member Mamungari Conservation Park Co-Management Board

Opinion

I have audited the financial report of the Mamungari Conservation Park Co-Management Board for the financial year ended 30 June 2023.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Mamungari Conservation Park Co-Management Board as at 30 June 2023, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Reporting Requirements.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2023
- a Statement of Financial Position as at 30 June 2023
- a Statement of Changes in Equity for the year ended 30 June 2023
- a Statement of Cash Flows for the year ended 30 June 2023
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Member and the Officer responsible for financial administration.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Mamungari Conservation Park Co-Management Board. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the officer responsible for financial administration and the Board for the financial report

The officer responsible for financial administration is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Reporting Requirements, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the officer responsible for financial administration is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The officer responsible for financial administration is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

The members of the Board are responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 15F(2) of the *Maralinga Tjarutja Land Rights Act 1984*, I have audited the financial report of the Mamungari Conservation Park Co-Management Board for the financial year ended 30 June 2023.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mamungari Conservation Park Co-Management Board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the officer responsible for financial administration
- conclude on the appropriateness of the officer responsible for financial administration's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the officer responsible for financial administration and the Board about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Daniel O'Donohue
Assistant Auditor-General (Financial Audit)

27 September 2023

Mamungari Conservation Park Co-Management Board

Annual Financial Statements

For the Year Ended 30 June 2023

Mamungari Conservation Park Co-Management Board

Certification of the Financial Statements

We certify that the financial statements of the Mamungari Conservation Park Co-Management Board

- are in accordance with the accounts and records of the Mamungari Conservation Park Co-Management Board;
- comply with relevant Treasurer's Instructions;
- comply with relevant account standards; and
- present a true and fair view of the financial position of the Mamungari Conservation Park Co-Management Board at the end of the financial year and the result of its operation and cash flows for the financial year.
- internal controls employed by the Mamungari Conservation Park Co-Management Board for the financial year over its financial reporting and its preparation of the financial statements have been effective.

Lance Ingomar

Lance Ingomar
Presiding Member of the Board

Date: *22/9/2023*

Tim Hall

Tim Hall
Officer responsible for financial administration

Date: *22/09/2023*

Mamungari Conservation Park Co-Management Board

Statement of Comprehensive Income for the year ended 30 June 2023

		2023	2022
	Note	\$'000	\$'000
Income			
Fees and charges	2.1	5	3
SA Government grants, subsidies and transfers	2.2	160	-
Resources received free of charge	2.3	10	25
Other Income	2.4	1	-
Total income		176	28
Expenses			
Board member expenses	3.2	2	1
Supplies and services	4.1	61	44
Grants and Subsidies	4.2	48	25
Other Expenses	4.3	10	10
Total expenses		121	80
Net result		55	(52)
Total comprehensive result		55	(52)

The net result and total comprehensive result are attributable to the SA Government as owner.

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Mamungari Conservation Park Co-Management Board

Statement of Financial Position as at 30 June 2023

	Note	2023 \$'000	2022 \$'000
Current assets:			
Cash and cash equivalents	5.2	345	209
Receivables	5.3	-	4
Total current assets		345	213
Total assets		345	213
Current liabilities:			
Payables	6.2	120	43
Total current liabilities		120	43
Total liabilities		120	43
Net assets		225	170
Equity:			
Retained earnings		225	170
Total equity		225	170

The total equity is attributable to the SA Government as owner.

Unrecognised commitments 7.1

Contingent assets and liabilities 7.2

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Mamungari Conservation Park Co-Management Board

Statement of Changes in Equity for the year ended 30 June 2023

	Note	Retained Earnings \$'000	Total equity \$'000
Balance at 1 July 2021		<u>222</u>	<u>222</u>
Net result for 2021-22		(52)	(52)
Total comprehensive result for 2021-22		<u>(52)</u>	<u>(52)</u>
Balance at 30 June 2022		<u>170</u>	<u>170</u>
Net result for 2022-23		55	55
Total comprehensive result for 2022-23		<u>55</u>	<u>55</u>
Balance at 30 June 2023		<u><u>225</u></u>	<u><u>225</u></u>

All changes in equity are attributable to the SA Government as owner.

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Mamungari Conservation Park Co-Management Board

Statement of Cash Flows for the year ended 30 June 2023

	Note	2023 Inflows (Outflows) \$'000	2022 Inflows (Outflows) \$'000
Cash flows from operating activities:			
Cash inflows:			
Fees and charges		5	3
SA Government grants, subsidies and transfers		160	-
Interest Received		1	-
GST recovered from the ATO		16	-
Cash generated from operations		182	3
Cash outflows:			
Board member expenses		2	1
Payments for supplies and services		9	30
Payments of grants and subsidies		25	-
GST paid to the ATO		-	9
Other payments		10	10
Cash used in operations		46	(50)
Net cash provided by / (used in) operating activities		136	(47)
Net increase / (decrease) in cash and cash equivalents		136	(47)
Cash and cash equivalents at the beginning of the period		209	256
Cash and cash equivalents at the end of the period	5.2	345	209

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

1. About the Mamungari Conservation Park Co-Management Board

The Mamungari Conservation Park Co-Management Board (the Board) is a not-for-profit government entity of the State of South Australia. The Board was established on 24 August 2004 pursuant to the *Maralinga Tjarutja Land Rights Act 1984* and the *National Parks and Wildlife Act 1972* under regulation 4 of the *Maralinga Tjarutja Land Rights (Establishment of Co-management Board) Regulations 2004* and continues under the *Maralinga Tjarutja Land Rights (Mamungari Conservation Park Co-Management Board) Regulations 2019*.

1.1 Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards, applying simplified disclosures.

For the purposes of preparing the financial statements, the Board is not-for-profit entity. The financial statements have been prepared based on a 12-month period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is identified in the notes to the financial statements.

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- Receivables and payables, which are stated with the amount of GST included.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities are recoverable from, or payable to, the ATO are classified as operating cash flows.

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out in the notes

1.2 Objectives and Programs

The functions of the Board as set out in the regulations are as follows:

1. To carry out the functions assigned to the Board by or under the *National Parks and Wildlife Act 1972*;
2. To carry out the functions assigned to the Board by the co-management agreement; and
3. To carry out the other functions assigned to the Board by or under the *Maralinga Tjarutja Land Rights Act 1984*, or by the Minister for Environment and Water.

The Board is responsible for managing the Mamungari Conservation Park operational issues in accordance with the Board's Park Management Plan such as entry, opening and closing, vehicle access, aircraft access, camping and related matters pursuant to the *Maralinga Tjarutja Land Rights (Mamungari Conservation Park Co-Management Board) Regulations 2019*.

2. Income

2.1 Fees and charges

	2023	2022
	\$'000	\$'000
Camping permits and fees	5	3
Total fees and charges	5	3

2.2 SA Government grants, subsidies and transfers	2023	2022
	\$'000	\$'000
Grant from DEW	160	-
Total SA Government grants, subsidies and transfers	160	-

SA Government grants, subsidies and transfers are recognised as income on receipt.

2.3 Resources received free of charge	2023	2022
	\$'000	\$'000
Services received free of charge - DEW	10	25
Total Resources received free of charge	10	25

SA Government grants, subsidies and transfers are recognised as income on receipt.

2.4 Other Income	2023	2022
	\$'000	\$'000
Interest Income	1	-
Total Other Income	1	-

3. Board, committees and employees

The Board does not have any staff. Staff of the Department for Environment and Water (DEW) provided administrative and workforce support to the Board. DEW staff are not considered key management personnel of the Board.

3.1 Key Management Personnel

Key management personnel of the Board include the Minister for Environment and Water and the members of the Board.

The compensation disclosed in this note excludes Salaries and other benefits the Minister for Environment and Water receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

Transactions with key management personnel and other related parties

The Board entered into the following transactions with related parties of Key management personnel:

1. Oak Valley (Maralinga) Aboriginal Corporation were paid \$25,000 through a grant agreement to support the Oak Valley Rangers Program undertaking land management work and \$24,000 through a contract agreement relating to the construction of Voakes campground. Three members of the Board are also Oak Valley Council members.
2. Pila Nguru Aboriginal Corporation RNTBC (PNAC) were paid \$25,000 through a grant agreement to support the PNAC Spinifex Rangers Program undertaking land management work. Two members of the Board are also PNAC members.

3.2 Board and committee members

Members of the Board during the 2023 financial year were:

Members

Mr Lance Ingomar (Chairperson)
 Mr Parka Hogan (Deputy Chairperson)
 Ms Cindy Watson
 Ms Debbie Hansen
 Mr Rohan (Scott) Baird
 Mr Mark Anderson*
 Ms Tamahina Cox*
 Ms Mary-Anne Healy*

Deputies

Ms Marjorie Kugena
 Mr Lynden Pepper
 Ms Glenda Hansen
 Ms Nancy Donegan
 Mr Robert Sleep*
 Ms Meryl Schiller*
 Ms Amy Allen*

*In accordance with the Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for board duties during the financial year.

Board and committee remuneration

The number of members whose remuneration received or receivable falls within the following bands:

	2023	2022
Nil	10	12
\$1 - \$19,999	5	3
Total number of members	15	15

The total remuneration received or receivable by members was \$2,000 (2022: \$1,000). Remuneration of members reflects all costs of performing board member duties including sitting fees and superannuation contributions.

4. Expenses

4.1 Supplies and services

	2023	2022
	\$'000	\$'000
Accountancy fees	7	6
Fee for services		
Fee for services - DEW	18	-
Fee for services - land and park management	24	10
Fee for services - DEW In-Kind*	10	25
Other	2	3
Total supplies and services	61	43

*The Department for Environment and Water (DEW) provides administrative and workforce support to the Board. These services are provided by DEW to the Board on a cost recovery basis under a Service Level Agreement. The services provided by DEW during 2022-23 were partially charged and partially provided in-kind. During 2021-22 these services were all provided in-kind.

Fee for services – land and park management include contracts for park maintenance and operations. The Board also provided financial assistance to Oak Valley (Maralinga) Aboriginal Corporation for the construction of Voakes campground within the Park. Funds were paid by way of contract and the recipient was required to comply with conditions relevant to the contract. Due to OVMAC Ranger constraints, minimal land management operations were performed over the past two years.

4.2 Grants and subsidies	2023	2022
	\$'000	\$'000
Grants	48	25
Total grants	48	25

The Board provided financial assistance to two Aboriginal Communities, Oak Valley (Maralinga) Aboriginal Corporation and Pila Nguru Aboriginal Corporation during the during the 2022-23 financial year, to enable Aboriginal Rangers to build their conservation land management skills, including the development of educational information for people visiting Maralinga Tjarutja Lands.

4.3 Other Expenses	2023	2022
	\$'000	\$'000
Auditors' remuneration	10	10
Total Other Expenses	10	10

Audit fees paid / payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were \$10,000 (2022: \$10,000). No other services were provided by the Auditor-General's Department.

5. Financial Assets

5.1 Categorisation of financial assets	2023	2022
	Carrying Amount	Carrying Amount
	\$'000	\$'000
Financial assets		
Cash and Cash Equivalents	345	209
Receivables	-	-
Total financial assets	345	209

Receivables as disclosed in this note does not include statutory amounts or prepayments as these are not financial instruments.

5.2 Cash and cash equivalents	2023	2022
	\$'000	\$'000
Cash at bank	345	209
Total cash and cash equivalents	345	209

5.3 Receivables	2023	2022
	\$'000	\$'000
Current		
Accounts receivable	-	-
Prepayments	-	-
GST input tax recoverable	-	4
Total current receivables	-	4

Trade receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

The net amount of GST recoverable from the ATO is included as part of receivables.

6. Liabilities

6.1 *Categorisation of financial liabilities*

	2023 Carrying Amount \$'000	2022 Carrying Amount \$'000
Financial liabilities		
Payables	98	27
Total financial liabilities	98	27

Payables as disclosed in this note does not include accrued expenses or statutory amounts as these are not financial instruments.

6.2 *Payables*

	2023 \$'000	2022 \$'000
Current:		
Payables	98	27
Accrued expenses	16	16
GST payable	6	-
Total current payables	120	43

Payables and accrued expenses are recognised for all amounts owing but unpaid. Sundry payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

The net amount of GST payable to the ATO is included as part of payables.

7. Outlook

7.1 *Unrecognised commitments*

The Board had no unrecognised contractual commitments as 30 June 2023.

7.2 *Contingent assets and contingent liabilities*

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The Board is not aware of the existence of any contingent assets or contingent liabilities as at 30 June 2023.

7.3 *Events after the reporting period*

There are no known events after balance date that affects these financial statements in a material manner.